Entity Barbour County Board of Education	Fiscal Year _2015
We certify, as the responsible officials of the above indirect cost rate proposals submitted herewith to e for the year stated above, and to the best of our known	stablish the pre-approved indirect cost rates
(1) Allowable in accordance with the requestion which they apply and the U.S. Office of Mar A-87, "Cost Principles for State and Local have been adjusted for in allocating costs as	nagement and Budget (OMB) Circular Governments." Unallowable costs
(2) Properly allocable to Federal awards of relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect costs. Similar types of costs have been accordance. Department of Education will be notified of affect the predetermined rates.	d and the agreements to which they le requirements. Further, the same lests have not been claimed as direct counted for consistently and the State
The following indirect cost rates are proposed for us	se during fiscal year specified above:
For restricted programs, a rate of	1.57 %
For nonrestricted programs, a rate of	f <u>12.58</u> %
Annette Hughart Name of Finance Officer	F. Joseph Super Name of Superintendent/Director
Signature of Finance Officer	Signature of Superintendent/Director
4-3-14 Date	4/3/14 Date
ACCEPTED AND APPROVED BY THE WEST VIR	RGINIA DEPARTMENT OF EDUCATION BY:
Joseph Panetta Name of Authorized Official	J. Signature
Assistant State Superintendent	JUN 1 9 2014

Date

Entity Berkeley County Board of Education	Fiscal Year <u>2015</u>
We certify, as the responsible officials of the above rindirect cost rate proposals submitted herewith to esta for the year stated above, and to the best of our knowledge.	blish the pre-approved indirect cost rates
(1) Allowable in accordance with the require which they apply and the U.S. Office of Manag A-87, "Cost Principles for State and Local Gov Administrative Requirements, Cost Principle Federal Awards." Unallowable costs have been indicated in the cost allocation plan.	ement and Budget (OMB) Circular vernments" and the OMB "Uniform es, and Audit Requirements for
(2) Properly allocable to Federal awards on trelationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect costs costs. Similar types of costs have been account Department of Education will be notified of an affect the predetermined rates.	and the agreements to which they requirements. Further, the same is have not been claimed as direct inted for consistently and the State
The following indirect cost rates are proposed for use	during fiscal year specified above:
For restricted programs, a rate of	%
For nonrestricted programs, a rate of	%
James V. Butts, Jr., CPA Name of Finance Officer	Manny P. Arvon, II Name of Superintendent/Director
Signature of Finance Officer	Signature of Superintendent/Director
	04/24/14 Date
ACCEPTED AND APPROVED BY THE WEST VIRGI	NIA DEPARTMENT OF EDUCATION BY:
	Signature
Assistant State Superintendent Title	JUN 1 9 2014 Date

Entity_	Boone County Schools	Fiscal Year 2015		
indirect	rtify, as the responsible officials of the above t cost rate proposals submitted herewith to es year stated above, and to the best of our known	stablish the pre-approved indirect cost rates		
	(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.			
	(2) Properly allocable to Federal awards on relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect cost costs. Similar types of costs have been accordance will be notified of affect the predetermined rates.	and the agreements to which they requirements. Further, the same sts have not been claimed as direct punted for consistently and the State		
The fol	lowing indirect cost rates are proposed for use	e during fiscal year specified above:		
	For restricted programs, a rate of	8.16 %		
	For nonrestricted programs, a rate of			
	Charles Chapman lame of Finance Officer	John G. Hudson Name of Superintendent/Director		
Sig	nature of Finance Officer	Signature of Superintendent/Director		
	5/6/14 Date	5/6/14 Date		
ACCEF	PTED AND APPROVED BY THE WEST VIRG	SINIA DEPARTMENT OF EDUCATION BY:		
Na	Joseph Panetta ame of Authorized Official	Signature JUN 1 9 2014		
	ssistant State Superintendent			
Title	e	Date C:		

Entity Braxton County Board of Education	Fiscal Year <u>2014-15</u>
,	
We certify, as the responsible officials of the above named entity, the cost rate proposals submitted herewith to establish the pre-approving stated above, and to the best of our knowledge and belief, all cost	ed indirect cost rates for the year
(1) Allowable in accordance with the requirements of the lathey apply and the U.S. Office of Management and Budg "Cost Principles for State and Local Governments." Unall adjusted for in allocating costs as indicated in the cost allo	owable costs have been
(2) Properly allocable to Federal awards on the basis of relationship between the expenses incurred and the agree allocated in accordance with applicable requirements. Fur have been treated as indirect costs have not been claimed types of costs have been accounted for consistently and Education will be notified of any accounting changes predetermined rates.	ements to which they are ther, the same costs that d as direct costs. Similar the State Department of
The following indirect cost rates are proposed for use during fisca	al year specified above:
For restricted programs, a rate of3	3.17 %
For nonrestricted programs, a rate of	12.92 %
Name of Finance Officer Signature of Finance Officer 5/6/14 Date	David Dilly
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPA	RTMENT OF EDUCATION BY:
	Signature JUN 1 9 2014
Assistant State Superintendent Title	

Entity Brooke County	Fiscal Year <u>2015</u>
We certify, as the responsible officials of the aboundirect cost rate proposals submitted herewith to for the year stated above, and to the best of our known	establish the pre-approved indirect cost rates
(1) Allowable in accordance with the req which they apply and the U.S. Office of Mar A-87, "Cost Principles for State and Local of Administrative Requirements, Cost Principles Federal Awards." Unallowable costs have be indicated in the cost allocation plan.	nagement and Budget (OMB) Circular Governments" and the OMB "Uniform ciples, and Audit Requirements for
(2) Properly allocable to Federal awards of relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect of costs. Similar types of costs have been accordance will be notified of affect the predetermined rates.	ed and the agreements to which they ble requirements. Further, the same osts have not been claimed as direct counted for consistently and the State
The following indirect cost rates are proposed for u	se during fiscal year specified above:
For restricted programs, a rate of	<u>0.'71</u> %
For nonrestricted programs, a rate of	of <u>15,09</u> %
Name of Finance Officer	Name of Superintendent/Director
Signature of Finance Officer	Signature of Superintendent/Director
<u>4-10-14</u> Date	<u>4-10-14</u> Date
ACCEPTED AND APPROVED BY THE WEST VIR	RGINIA DEPARTMENT OF EDUCATION BY:
Joseph Panetta Name of Authorized Official	Signature JUN 1 9 2014
Assistant State Superintendent Title	Date

Entity Cabell County Board of Education	Fiscal Year 2015
We certify, as the responsible officials of the above indirect cost rate proposals submitted herewith to es for the year stated above, and to the best of our known	tablish the pre-approved indirect cost rates
(1) Allowable in accordance with the requirements which they apply and the U.S. Office of Mana A-87, "Cost Principles for State and Local Go Administrative Requirements, Cost Princip Federal Awards." Unallowable costs have been indicated in the cost allocation plan.	gement and Budget (OMB) Circular overnments" and the OMB "Uniform les, and Audit Requirements for
(2) Properly allocable to Federal awards on relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect cos costs. Similar types of costs have been according Department of Education will be notified of a affect the predetermined rates.	and the agreements to which they requirements. Further, the same ts have not been claimed as direct punted for consistently and the State
The following indirect cost rates are proposed for use	e during fiscal year specified above:
For restricted programs, a rate of	%
For nonrestricted programs, a rate of	15.38 %
Conrad G. Lucas Name of Finance Officer	_William A. Smith Name of Superintendent/Director
Signature of Finance Officer	Signature of Superintendent/Director
<u>4-3-14</u> Date	4-4-14 Date
ACCEPTED AND APPROVED BY THE WEST VIRG	SINIA DEPARTMENT OF EDUCATION BY:
Joseph Panetta Name of Authorized Official	Ja 1 H Signature
Assistant State Superintendent Title	JUN 1 9 2014 Date

Entity Fiscal Year 2015

Joseph Panetta
Name of Authorized Official

Title

Assistant State Superintendent

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

- (1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

% 2.44

% 14.37

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of

For nonrestricted programs, a rate of

Name of Finance Officer

Name of Superintendent/Director

ature of Finance Officer

All 23 | 4 | 23 | 4 | Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Date

Entity	Clay County Schools		Fiscal Year 2014-15
munect C	fy, as the responsible officials of the above cost rate proposals submitted herewith to e par stated above, and to the best of our kno	establish the procesnor	avad indianat t
A- A- Fe) Allowable in accordance with the required hich they apply and the U.S. Office of Mar-87, "Cost Principles for State and Local Comministrative Requirements, Cost Principles and Awards." Unallowable costs have be dicated in the cost allocation plan.	nagement and Budget Sovernments" and the ples and Audit Re	(OMB) Circular OMB "Uniform
ar co co De afi	Properly allocable to Federal awards of lationship between the expenses incurred allocated in accordance with applicable sts that have been treated as indirect coests. Similar types of costs have been accepartment of Education will be notified of fect the predetermined rates.	d and the agreement e requirements. Fur sts have not been cla ounted for consistent any accounting char	s to which they ther, the same aimed as direct ly and the State nges that would
The follow	ving indirect cost rates are proposed for us	e during fiscal year sp	pecified above:
	For restricted programs, a rate of	0.57	%
	For nonrestricted programs, a rate of	14.15	. %
Nam	C. Kevin Isaacs ne of Finance Officer	Kenneth Name of Superinter	n Tanner ndent/Director
Signat	ture of Finance Officer	Signature of Superio	ntendent/Director
	4/16/14 Date	4/1k	114
ACCEPTE	ED AND APPROVED BY THE WEST VIRG	SINIA DEPARTMENT	OF EDUCATION BY:
Jo	eseph Panetta of Authorized Official	Signatu	
Assis Title	tant State Superintendent	JUN 19	2014

Entity Doddridge County Board of Education	Fiscal Year <u>2014-2015</u>
We certify, as the responsible officials of the above indirect cost rate proposals submitted herewith to e for the year stated above, and to the best of our known of the state of the stat	stablish the pre-approved indirect cost rates
(1) Allowable in accordance with the requirements, "Cost Principles for State and Local Gadministrative Requirements, Cost Principles Federal Awards." Unallowable costs have be indicated in the cost allocation plan.	agement and Budget (OMB) Circular Sovernments" and the OMB "Uniform ples, and Audit Requirements for
(2) Properly allocable to Federal awards or relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect co costs. Similar types of costs have been acc Department of Education will be notified of affect the predetermined rates.	d and the agreements to which they e requirements. Further, the same sts have not been claimed as direct counted for consistently and the State
The following indirect cost rates are proposed for us	e during fiscal year specified above:
For restricted programs, a rate of	
For nonrestricted programs, a rate of	21.86 %
Ramie J. Reed Name of Finance Officer	Ora E. Coffman, III Name of Superintendent/Director
Signature of Finance Officer	Signature of Superintendent/Director
5 v H Date	5-7-14 Date
ACCEPTED AND APPROVED BY THE WEST VIRO	GINIA DEPARTMENT OF EDUCATION BY:
	Signature JUN 1 9 2014
Assistant State Superintendent	

Date

Entity	Fayette County Board of Education	Fiscal Year <u>15</u>
indire	certify, as the responsible officials of the above ect cost rate proposals submitted herewith to est be year stated above, and to the best of our know	tablish the pre-approved indirect cost rates
	(1) Allowable in accordance with the requirements, "Cost Principles for State and Local Good Administrative Requirements, Cost Principles Federal Awards." Unallowable costs have been indicated in the cost allocation plan.	gement and Budget (OMB) Circular overnments" and the OMB "Uniform les, and Audit Requirements for
	(2) Properly allocable to Federal awards on relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect cost costs. Similar types of costs have been accordance between accordance with applicable costs that have been treated as indirect cost costs. Similar types of costs have been accordance between the predetermined rates.	and the agreements to which they requirements. Further, the same ts have not been claimed as direct unted for consistently and the State
The	following indirect cost rates are proposed for use	e during fiscal year specified above:
	For restricted programs, a rate of	3.82 %
	For nonrestricted programs, a rate of	14.68 %
_	Paula Fridley Name of Finance Officer	Keith A. Butcher Name of Superintendent/Director
10	Signature of Finance Officer	Signature of Superintendent/Director
	<u>4-1(p-14</u> Date	4. 20.14 Date
ACC	CEPTED AND APPROVED BY THE WEST VIRO	GINIA DEPARTMENT OF EDUCATION BY:
	Joseph Panetta Name of Authorized Official	Signature JUN 1 9 2014
	Assistant State Superintendent Title	Date
	THE	

Entity	Gilmer County Board of Education Fiscal	Year	2014-2015
indirec	ertify, as the responsible officials of the about cost rate proposals submitted herewith to be year stated above, and to the best of our ki	establish t	he pre-approved indirect cost rates
	(1) Allowable in accordance with the re which they apply and the U.S. Office of Ma A-87, "Cost Principles for State and Local Administrative Requirements, Cost Principles and Local Administrative Requirements and Local Administrat	anagement Governme ciples, an	and Budget (OMB) Circular ents" and the OMB "Uniform d Audit Requirements for
	(2) Properly allocable to Federal awards relationship between the expenses incurr are allocated in accordance with applica costs that have been treated as indirect costs. Similar types of costs have been a Department of Education will be notified affect the predetermined rates.	red and the able require costs have ccounted fo	e agreements to which they ements. Further, the same not been claimed as direct or consistently and the State
The fo	ollowing indirect cost rates are proposed for	use during	fiscal year specified above:
	For restricted programs, a rate of	-	2.29 %
	For nonrestricted programs, a rate	of _	16.64 %
	endra F. Brown Name of Finance Officer	Ro	nald Blankenship of Superintendent/Director
K Sig	maka Bkown gnature of Finance Officer	Signati	ure of Superintendent/Director
	04/08/14 Date		08/14 Date
ACCE	EPTED AND APPROVED BY THE WEST VI	RGINIA DE	PARTMENT OF EDUCATION BY:
N	Joseph Panetta Jame of Authorized Official	7-	Signature Signature
	Assistant State Superintendent tle	Date	JUN 1 9 2014

Entity	Grant County Board of Education	Fiscal Year 2015	
indirec	ertify, as the responsible officials of the above the cost rate proposals submitted herewith to est year stated above, and to the best of our known	stablish the pre-approved indirect cost rates	
	(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.		
	(2) Properly allocable to Federal awards on relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect cost costs. Similar types of costs have been accordance between the predetermined rates.	and the agreements to which they requirements. Further, the same sts have not been claimed as direct bunted for consistently and the State	
The fo	ollowing indirect cost rates are proposed for use	e during fiscal year specified above:	
	For restricted programs, a rate of	%	
	For nonrestricted programs, a rate of	14.82%	
Ant	hony Oates Name of Finance Officer	DeEdra Bolton, Ed. D. Name of Superintendent/Director	
Siç	gnature of Finance Officer	Signature of Superintendent/Director	
	4-28-14 Date	5/5/14 Date	
ACCE	PTED AND APPROVED BY THE WEST VIRO	GINIA DEPARTMENT OF EDUCATION BY:	
N	Joseph Panetta lame of Authorized Official	Signature JUN 1 9 2014	
	Assistant State Superintendent tle	Date	

Greenbrier County Board of Education	Fiscal Year2015
We certify, as the responsible officials of the above indirect cost rate proposals submitted herewith to e for the year stated above, and to the best of our known of the state of the stat	stablish the pre-approved indirect cost rates
(1) Allowable in accordance with the requirements, in accordance with the requirements, and Local Grand Administrative Requirements, Cost Principles for State and Local Grand Reduinistrative Requirements, Cost Principles and Local Grand Reduinistrative Requirements, Cost Principles and Local Reduinistrative Requirements, Cost Principles and Local Reduinistrative Requirements.	agement and Budget (OMB) Circular sovernments" and the OMB "Uniform ples, and Audit Requirements for
(2) Properly allocable to Federal awards or relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect cost costs. Similar types of costs have been accordance. Department of Education will be notified of affect the predetermined rates.	and the agreements to which they requirements. Further, the same sts have not been claimed as direct ounted for consistently and the State
The following indirect cost rates are proposed for use	e during fiscal year specified above:
For restricted programs, a rate of	%
For nonrestricted programs, a rate of	
David A. McClureName of Finance Officer	Sallie E. Dalton Name of Superintendent/Director
- Intilly	Selvellace
Signature of Finance Officer	Signature of Superintendent/Director
5/6/14	5/14/14
Date	Date
ACCEPTED AND APPROVED BY THE WEST VIRG	INIA DEPARTMENT OF EDUCATION BY:
Joseph Panetta Name of Authorized Official	Signature JUN 1 9 2014
Assistant State Superintendent Title	Dete
11110	Date

Entity	Hampshire County Board of Education	nFiscal Year <u>2014-2015</u>
indirec	ertify, as the responsible officials of the above t cost rate proposals submitted herewith to e year stated above, and to the best of our kno	ve named entity, that we have reviewed the establish the pre-approved indirect cost rates owledge and belief, all costs included are:
	(1) Allowable in accordance with the requirements, and Local Control Administrative Requirements, Cost Principles for State and Local Control Administrative Requirements, Cost Principles Federal Awards." Unallowable costs have been indicated in the cost allocation plan.	nagement and Budget (OMB) Circular Sovernments" and the OMB "Uniform ples, and Audit Requirements for
	(2) Properly allocable to Federal awards or relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect costs. Similar types of costs have been accordance will be notified of affect the predetermined rates.	d and the agreements to which they e requirements. Further, the same ests have not been claimed as direct counted for consistently and the State
The fol	llowing indirect cost rates are proposed for us	e during fiscal year specified above:
	For restricted programs, a rate of	%
	For nonrestricted programs, a rate of	11.68%
Deni:	se R. Hoth Jame of Finance Officer	Marianna Leone Name of Superintendent/Director
Sig	nature of Finance Officer	Mariana Lane Signature of Superintendent/Director
	4/9/2014 Date	4/10/14 Date
ACCE	PTED AND APPROVED BY THE WEST VIRO	GINIA DEPARTMENT OF EDUCATION BY:
Na	Joseph Panetta nme of Authorized Official	Signature
As	ssistant State Superintendent	JUN 1 9 2014
Title	e	Date

Entity .	Hancock County Board of Education	Fiscal Year <u>2014-15</u>
cost ra	rtify, as the responsible officials of the above na ite proposals submitted herewith to establish th above, and to the best of our knowledge and	e pre-approved indirect cost rates for the year
	(1) Allowable in accordance with the requirer they apply and the U.S. Office of Manageme "Cost Principles for State and Local Governmadjusted for in allocating costs as indicated in	ent and Budget (OMB) Circular A-87, ents." Unallowable costs have been
	(2) Properly allocable to Federal awards or relationship between the expenses incurred a allocated in accordance with applicable required have been treated as indirect costs have not types of costs have been accounted for consequential beautiful accounted to the predetermined rates.	and the agreements to which they are rements. Further, the same costs that been claimed as direct costs. Similar sistently and the State Department of
The fo	ollowing indirect cost rates are proposed for us	e during fiscal year specified above:
	For restricted programs, a rate of	%
	For nonrestricted programs, a rate of	16.63%
	Joseph Campinelli Name of Finance Officer	Suzan L. Smith Name of Superintendent
6	Joseph Canmell.	I Both
	gnature of Finance Officer	Signature of Superintendent
	May 2, 2014	May 2, 2014
	Date	Date
ACCE	PTED AND APPROVED BY THE WEST VIR	GINIA DEPARTMENT OF EDUCATION BY:
N	Joseph Panetta ame of Authorized Official	Signature 'JUN 1 9 2014
A	Assistant State Superintendent	Data
	Title	Date

Entity Hardy County Schools Fiscal Year 2014-2015		
We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:		
(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.		
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.		
The following indirect cost rates are proposed for use during fiscal year specified above:		
For restricted programs, a rate of%		
For nonrestricted programs, a rate of		
Veeta R. Burgess Finance Officer Superinterident Signature of Finance Officer Date Barbara Whitecotton Superinterident Superinterident Signature of Superintendent/Director H-10-14 Date Date		
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:		
Joseph Panetta Name of Authorized Official Signature JUN 1 9 2014		
Assistant State Superintendent		

Date

Entity Harrison County Board of Ed	tu (a hon_Fiscal Year_/5_	
We certify, as the responsible officials of the above indirect cost rate proposals submitted herewith to est for the year stated above, and to the best of our known	tablish the pre-approved indirect cost rates	
(1) Allowable in accordance with the requirements, "Cost Principles for State and Local Good Administrative Requirements, Cost Principles Federal Awards." Unallowable costs have been indicated in the cost allocation plan.	gement and Budget (OMB) Circular evernments" and the OMB "Uniform les, and Audit Requirements for	
(2) Properly allocable to Federal awards on relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect cost costs. Similar types of costs have been acconditional Department of Education will be notified of a affect the predetermined rates.	and the agreements to which they requirements. Further, the same ts have not been claimed as direct unted for consistently and the State	
The following indirect cost rates are proposed for use during fiscal year specified above:		
For restricted programs, a rate of	3.20 %	
For nonrestricted programs, a rate of	18.65 %	
Sharon Hadd 1 X Name of Finance Officer	Susan Lee Collins Name of Superintendent/Director	
Signature of Finance Officer	Signature of Superintendent/Director	
, 110/14	4/9/14	
Date	Date	
ACCEPTED AND APPROVED BY THE WEST VIRG	INIA DEPARTMENT OF EDUCATION BY:	
Joseph Panetta Name of Authorized Official	Signature	
	INIA DEPARTMENT OF EDUCATION BY: Signature	

Assistant State Superintendent

Title

JUN 1 9 2014

Date

Entity Jackson County Board of Education	Fiscal Year 2014-15
indirect cost rate proposals submitted herewit	above named entity, that we have reviewed the h to establish the pre-approved indirect cost rates ur knowledge and belief, all costs included are:
which they apply and the U.S. Office of A-87, "Cost Principles for State and Land Administrative Requirements, Cost	e requirements of the Federal awards to if Management and Budget (OMB) Circular ocal Governments" and the OMB "Uniform Principles, and Audit Requirements for ave been adjusted for in allocating costs as
relationship between the expenses in are allocated in accordance with approximate that have been treated as indirectly costs. Similar types of costs have been	rds on the basis of a beneficial or causal curred and the agreements to which they blicable requirements. Further, the same ect costs have not been claimed as direct en accounted for consistently and the State lied of any accounting changes that would
The following indirect cost rates are proposed	for use during fiscal year specified above:
For restricted programs, a rate	of <u>1.27</u> %
For nonrestricted programs, a r	rate of16.95 %
Laura J. Matheny Name of Finance Officer	Blaine C. Hess Name of Superintendent/Director
Lane of Markenry	Slavel-Abys-
Signature of Finance Officer	Signature of Superintendent/Director
April 24, 2014 Date	April 24, 2014 Date
ACCEPTED AND APPROVED BY THE WES	T VIRGINIA DEPARTMENT OF EDUCATION BY:
Joseph Panetta Name of Authorized Official	Signature JUN 1 9 2014
Assistant State Superintendent	

Date

Entity Jefferson County BOE	Fiscal Year 2015
We certify, as the responsible officials of the above indirect cost rate proposals submitted herewith to est for the year stated above, and to the best of our know	ablish the pre-approved indirect cost rates
(1) Allowable in accordance with the require which they apply and the U.S. Office of Mana A-87, "Cost Principles for State and Local Good Administrative Requirements, Cost Principles Federal Awards." Unallowable costs have been indicated in the cost allocation plan.	gement and Budget (OMB) Circular evernments" and the OMB "Uniform les, and Audit Requirements for
(2) Properly allocable to Federal awards on relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect cos costs. Similar types of costs have been acco Department of Education will be notified of a affect the predetermined rates.	and the agreements to which they requirements. Further, the same ts have not been claimed as direct unted for consistently and the State
The following indirect cost rates are proposed for use	during fiscal year specified above:
For restricted programs, a rate of	%
For nonrestricted programs, a rate of	15.13 %
Beth Marrone Name of Finance Officer	Susan Wall Name of Superintendent/Director Signature of Superintendent/Director
Signature of Finance Officer 5/8/14 Date	Signature of Superintendent/Director 5/8/14 Date
ACCEPTED AND APPROVED BY THE WEST VIRG	INIA DEPARTMENT OF EDUCATION BY:
Joseph Panetta Name of Authorized Official	Signature 'JUN 1 9 2014
Assistant State Superintendent Title	Date

Entity Kanawha County Board of Education Fiscal Year 2014-2015
We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:
(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.
The following indirect cost rates are proposed for use during fiscal year specified above:
For restricted programs, a rate of
For nonrestricted programs, a rate of
Harry G. Reustle Name of Finance Officer Ronald E. Duerring, Ed. D. Name of Superintendent/Director
Signature of Finance Officer Signature of Superintendent/Director
4/15/14 4/15/14 Date Date
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:
Name of Authorized Official Signature UN 1 9 2014
Assistant State Superintendent Title Date

Entity	Lewis County Board of Education	on	Fiscal Year 2015
indirec	ertify, as the responsible officials of the above the cost rate proposals submitted herewith to e year stated above, and to the best of our kno	stablish the pre-appr	oved indirect cost rates
	(1) Allowable in accordance with the requirements, "Cost Principles for State and Local Control Administrative Requirements, Cost Principles for State and Local Control Federal Awards." Unallowable costs have be indicated in the cost allocation plan.	agement and Budget Sovernments" and the ples, and Audit Re	t (OMB) Circular e OMB "Uniform equirements for
	(2) Properly allocable to Federal awards or relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect costs. Similar types of costs have been accordance with applicable costs. Similar types of costs have been accordance will be notified of affect the predetermined rates.	d and the agreement e requirements. Fu ests have not been counted for consistent	ts to which they rther, the same laimed as direct tly and the State
The fo	llowing indirect cost rates are proposed for us	se during fiscal year s	pecified above:
	For restricted programs, a rate of	2.89 %	ó
	For nonrestricted programs, a rate of	14.92 %	6
Sha	nnika K.M. Weldon, CPA Name of Finance Officer gnature of Finance Officer	Dr. Joseph M Name of Superinte Signature of Superinte	endent/Director
	4-16-14 Date	4- 17 Da	
ACCE	PTED AND APPROVED BY THE WEST VIR	GINIA DEPARTMEN	T OF EDUCATION BY:
N	Joseph Panetta ame of Authorized Official	Signa	ture 1 1 9 2014
A	Assistant State Superintendent		

Date

	* ;
Entity Livcoln	Fiscal Year <u>20/5</u>
We certify, as the responsible officials of the aboundirect cost rate proposals submitted herewith to for the year stated above, and to the best of our kn	establish the pre-approved indirect cost rates
(1) Allowable in accordance with the requirements, "Cost Principles for State and Local Administrative Requirements, Cost Principles for State and Local Administrative Requirements for State and Local A	nagement and Budget (OMB) Circular Governments" and the OMB "Uniform ciples, and Audit Requirements for
(2) Properly allocable to Federal awards of relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect of costs. Similar types of costs have been accordance been accordance with applicable costs.	ed and the agreements to which they ble requirements. Further, the same osts have not been claimed as direct counted for consistently and the State
The following indirect cost rates are proposed for u	se during fiscal year specified above:
For restricted programs, a rate of	2.94 %
For nonrestricted programs, a rate of	13.36 %
Name of Finance Officer Signature of Finance Officer	Patricia Lucas Name of Superintendent/Director Signature of Superintendent/Director
4-9-1 \(\frac{1}{2} \) Date	4-9-14 Date
ACCEPTED AND APPROVED BY THE WEST VIR	RGINIA DEPARTMENT OF EDUCATION BY:
Joseph Panetta Name of Authorized Official	Signature JUN 1 9 2014
Assistant State Superintendent Title	Date

	History Logan Board of Education Fiscal Year 2015
in	/e certify, as the responsible officials of the above named entity, that we have reviewed the direct cost rate proposals submitted herewith to establish the pre-approved indirect cost rates r the year stated above, and to the best of our knowledge and belief, all costs included are:
	(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
	(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.
Th	ne following indirect cost rates are proposed for use during fiscal year specified above:
	For restricted programs, a rate of <u>1.76</u> %
	For nonrestricted programs, a rate of
7	Signature of Finance Officer Signature of Superintendent/Director Signature of Superintend
_	04/25/20140425/2014
	Date Date
AC	CCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:
	Joseph Panetta Name of Authorized Official Signature JUN 1 9 2014
	Assistant State Superintendent Title Date

Entity _	MARIUNI	3	Fiscal Year 70(5
indirect	t cost rate proposals submit	tted herewith to es	named entity, that we have reviewed the tablish the pre-approved indirect cost rates wledge and belief, all costs included are:
	which they apply and the L A-87, "Cost Principles for S Administrative Requireme	J.S. Office of Mana State and Local Go ents, Cost Princip able costs have bee	rements of the Federal awards to agement and Budget (OMB) Circular overnments" and the OMB "Uniform ales, and Audit Requirements for en adjusted for in allocating costs as
	relationship between the eare allocated in accordant costs that have been treat costs. Similar types of costs.	expenses incurred ce with applicable ted as indirect cos sts have been accowill be notified of a	the basis of a beneficial or causal and the agreements to which they requirements. Further, the same at have not been claimed as direct bunted for consistently and the State any accounting changes that would
The fo	llowing indirect cost rates ar	re proposed for use	e during fiscal year specified above:
	For restricted progr	ams, a rate of	_2.08%
	For nonrestricted p	rograms, a rate of	14.87 %
<u> </u>	M WADE Name of Finance Officer		CARY PRICE Name of Superintendent/Director
X	gnature of Finance Officer		Signature of Superintendent/Director
	4/23/14 Date		4/2≥//4 Date
ACCE	PTED AND APPROVED BY	Y THE WEST VIRO	GINIA DEPARTMENT OF EDUCATION BY:
N	Joseph Panetta ame of Authorized Official	(Signature JUN 1 9 2014
Δ	Assistant State Superintende	ent	

Date

Entity MARSHALL COUNTY BOARD OF EDUCATION Fiscal Year 2014-2015
We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:
(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.
The following indirect cost rates are proposed for use during fiscal year specified above:
For restricted programs, a rate of 3.7/ %
For nonrestricted programs, a rate of
Name of Finance Officer Mannetha B. Hartley Name of Superintendent/Director
Annutta B. Hartles Michael Hunce Signature of Finance Officer Signature of Superintendent/Director
4/25/14 4/25/14 Date Date
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:
Name of Authorized Official Signature JUN 1 9 2014
Assistant State Superintendent

Date

Entity Mason County Board of Education	Fiscal Year 2015		
We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:			
(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.			
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.			
The following indirect cost rates are proposed for use	during fiscal year specified above:		
For restricted programs, a rate of	1.43 %		
For nonrestricted programs, a rate of	14.45 %		
Signature of Finance Officer Signature of Finance Officer	Suzanne Dickens Name of Superintendent/Director Augustus Signature of Superintendent/Director		
April 18, 2014 Date	April 18, 2014 Date		
ACCEPTED AND APPROVED BY THE WEST VIRG	INIA DEPARTMENT OF EDUCATION BY:		
	Signature JUN 1 9 2014		
Assistant State Superintendent Title	Date		

Entity	McDowell County		Fiscal Year 2015
We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:			
	(1) Allowable in accordance with the requirements, "Cost Principles for State and Local Conditions of Administrative Requirements, Cost Principles Federal Awards." Unallowable costs have be indicated in the cost allocation plan.	agement and Budget Sovernments" and the ples, and Audit Re	(OMB) Circular OMB "Uniform guirements for
	(2) Properly allocable to Federal awards or relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect costs. Similar types of costs have been accordance will be notified of affect the predetermined rates.	I and the agreements e requirements. Fur sts have not been cla ounted for consistent!	s to which they ther, the same aimed as direct y and the State
The fo	llowing indirect cost rates are proposed for us	e during fiscal year sp	ecified above:
	For restricted programs, a rate of	1.209	Ď
	For nonrestricted programs, a rate of	5.119	%
N	Carla A. Horn Jame of Finance Officer Oala a Harn	Nelson S Name of Superinten	Spencer dent/Director
Sig	nature of Finance Officer	Signature of Superir	itendent/Director
	4-3-14 Date	4-3-A	14
		Date	
ACCE	PTED AND APPROVED BY THE WEST VIRG	SINIA DEPARTMENT	OF EDUCATION BY:
Na	Joseph Panetta ame of Authorized Official	Signatu	re 1 9 2014
As	ssistant State Superintendent	Data	
110	C	Date	

Date

Entity Mercer County Board of Education	Fiscal Year			
We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:				
which they apply and the U.S. Office of Mana A-87, "Cost Principles for State and Local Go Administrative Requirements, Cost Princip	(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.			
(2) Properly allocable to Federal awards on relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect cost costs. Similar types of costs have been according Department of Education will be notified of affect the predetermined rates.	and the agreements to which they requirements. Further, the same its have not been claimed as direct bunted for consistently and the State			
The following indirect cost rates are proposed for use				
For restricted programs, a rate of	2.04 %			
For nonrestricted programs, a rate of	16.75 %			
%				
Joy C Hubbard, CPA Name of Finance Officer	Dr. Deborah S Akers Name of Superintendent/Director			
Signature of Finance Officer	Signature of Superintendent/Director			
4/24/2014 Date	M/24/20/4 Date			
ACCEPTED AND APPROVED BY THE WEST VIRO	GINIA DEPARTMENT OF EDUCATION BY:			
	Signature			
Assistant State Superintendent	JUN 1 9 2014			
Title	Date			

Entity Mineral County Board of Education	Fiscal Year _2014-2015		
We certify, as the responsible officials of the above indirect cost rate proposals submitted herewith to es for the year stated above, and to the best of our know	tablish the pre-approved indirect cost rates		
(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.			
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.			
The following indirect cost rates are proposed for use	e during fiscal year specified above:		
For restricted programs, a rate of	%		
For nonrestricted programs, a rate of	16.50 %		
G. Steven Peer Name of Finance Officer	Robert E. Woy Name of Superintendent/Director		
Signature of Finance Officer	Signature of Superintendent/Director		
04/08/14 Date	04/08/14 Date		
ACCEPTED AND APPROVED BY THE WEST VIRG	GINIA DEPARTMENT OF EDUCATION BY:		
Joseph Panetta Name of Authorized Official	Signature		
Assistant State Superintendent	JUN 1 9 2014		
Title	Date		

Entity	Mingo County Board of Education	on	Fiscal Year 2015
indirec	ertify, as the responsible officials of the above to cost rate proposals submitted herewith to experience above, and to the best of our known	establish the pre-appr	roved indirect cost rates
	(1) Allowable in accordance with the requirements, "Cost Principles for State and Local Cadministrative Requirements, Cost Principles for State and Local Cadministrative Requirements, Cost Principles and Local Cadministrative Requirements and Local Cadministrative Reputation Reputation Reputation Reputation Reputation Reputation Reputation Reputation Reputatio	nagement and Budge Governments" and th iples, and Audit R	t (OMB) Circular e OMB "Uniform equirements for
	(2) Properly allocable to Federal awards of relationship between the expenses incurre are allocated in accordance with applicable costs that have been treated as indirect of costs. Similar types of costs have been accordance been accordance with applicable costs. Similar types of costs have been accordance to the predetermined rates.	d and the agreemen le requirements. Fu osts have not been counted for consisten	its to which they urther, the same claimed as direct itly and the State
The fo	ollowing indirect cost rates are proposed for u	se during fiscal year	specified above:
	For restricted programs, a rate of	2.47	%
	For nonrestricted programs, a rate o	f <u>17.43</u>	%
B	Beth Daniels Name of Finance Officer On Mula gnature of Finance Officer	Name of Superinte	
	04/23/2014 Date	04/23/20 Da	014 ate
ACCE	EPTED AND APPROVED BY THE WEST VIF	RGINIA DEPARTMEN	NT OF EDUCATION BY:
	Joseph Panetta Jame of Authorized Official	Signa	ature N 1 9 2014
	Assistant State Superintendent	Date	
	itle	Date	

Entity MONONGALIA COUNTY BOARD OF EDUCATION Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

- (1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

2.03 %

16.58 %

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of

For nonrestricted programs, a rate of

W. Terry Hawkins	Frank D. Devono
Name of Finance Officer	Name of Superintendent/Director
W. Lung Hawhen	Feel A. Levus
Signature of Finance Officer	Signature of Superintendent/Director
APRIL 25, 2014 Date	<u> </u>
ACCEPTED AND APPROVED BY THE WE	ST VIRGINIA DEPARTMENT OF EDUCATION BY:
Joseph Panetta	Une of the
Name of Authorized Official	Signature
	/IIIII v o cou
Assistant State Superintendent	JUN 1 9 2014
Title	Date

Entity Monroe	Fiscal Year 2015
We certify, as the responsible officials of the above indirect cost rate proposals submitted herewith to for the year stated above, and to the best of our known as the contract of the proposal states of the proposal states are the contract of the contract of the proposal states are the contract of the	establish the pre-approved indirect cost rates
(1) Allowable in accordance with the req which they apply and the U.S. Office of Mar A-87, "Cost Principles for State and Local of Administrative Requirements, Cost Principles for State and Local of Administrative Requirements, Cost Principles and Example 2. "Unallowable costs have be indicated in the cost allocation plan."	nagement and Budget (OMB) Circular Governments" and the OMB "Uniform iples, and Audit Requirements for
(2) Properly allocable to Federal awards of relationship between the expenses incurre are allocated in accordance with applicable costs that have been treated as indirect costs. Similar types of costs have been accosts. Similar types of costs have been accosts the predetermined rates.	ed and the agreements to which they ble requirements. Further, the same costs have not been claimed as direct counted for consistently and the State
The following indirect cost rates are proposed for u	se during fiscal year specified above:
For restricted programs, a rate of	2.08%
For nonrestricted programs, a rate of	of 9,16%
Name of Finance Officer	Name of Superintendent/Director
Signature of Finance Officer	Signature of Superintendent/Director
Date	4/3/14 Date
ACCEPTED AND APPROVED BY THE WEST VIR	RGINIA DEPARTMENT OF EDUCATION BY:
Joseph Panetta Name of Authorized Official	Signature
Assistant State Superintendent	JUN 1 9 2014

Date

Entity	MORGAN COUNTY BOARD OF EDUCATION	Fiscal Year <u>14-15</u>	
10/2 22	sutifice as the recognition of the above	named antity, that we have reviewed the	
We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:			
	(1) Allowable in accordance with the require which they apply and the U.S. Office of Mana A-87, "Cost Principles for State and Local Chave been adjusted for in allocating costs as it	gement and Budget (OMB) Circular Sovernments." Unallowable costs	
	(2) Properly allocable to Federal awards on relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect cost costs. Similar types of costs have been accordance been accordance with applicable costs that have been treated as indirect cost costs. Similar types of costs have been accordance been accordance to the predetermined rates.	and the agreements to which they requirements. Further, the same s have not been claimed as direct unted for consistently and the State	
The fo	ollowing indirect cost rates are proposed for use	during fiscal year specified above:	
	For restricted programs, a rate of	1 <u>.64</u> %	
	For nonrestricted programs, a rate of	<u>15.97</u> %	
	Nancy White	David Banks	
1	Name of Finance Officer	Name of Superintendent	
C	Dancer Sthite	Muy Send	
Sig	gnature of Finance Officer	Signature of Superintendent	
(A vil 4 2014	
	April 4, 2014 Date	April 4, 2014 Date	
ACCE	EPTED AND APPROVED BY THE WEST VIRG	INIA DEPARTMENT OF EDUCATION BY:	
N	Joseph Panetta lame of Authorized Official	Signature	
	Assistant State Superintendent	JUN 1 9 2014 Date	

Entity Nichal	125	Fisca	al Year <u>2014-15</u>	
We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:				
which they A-87, "Co Administra Federal A	(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.			
relationsh are alloca costs that costs. Sir Departme	rly allocable to Federal awards or ip between the expenses incurred ated in accordance with applicable thave been treated as indirect comilar types of costs have been accent of Education will be notified of predetermined rates.	and the agreeme requirements. F sts have not been ounted for consiste	nts to which they further, the same claimed as direct ntly and the State	
The following ind	irect cost rates are proposed for us	e during fiscal year	specified above:	
Fo	or restricted programs, a rate of	1.35	. %	
Fo	or nonrestricted programs, a rate of	13.37	_ %	
	B. Hess	Beverly Name of Superin	Kingery tendent/Director	
143		Beverly	-Kingery	
Signature of	Finance Officer	Signature of Sup	erintendent/Difector	
4-	23-14		23-14	
Dat	e		Pate	
ACCEPTED AND	D APPROVED BY THE WEST VIR	GINIA DEPARTME	NT OF EDUCATION BY:	
			H	
Joseph I Name of Au	Panetta thorized Official	Sign	nature	
Assistant St	tate Superintendent	Date	UN 1 9 2014	

Entity Ohio County Board of Education	Fiscal Year 2015
We certify, as the responsible officials of the aboundirect cost rate proposals submitted herewith to for the year stated above, and to the best of our kn	establish the pre-approved indirect cost rates
(1) Allowable in accordance with the reconstruction which they apply and the U.S. Office of Ma A-87, "Cost Principles for State and Local Administrative Requirements, Cost Principles and Administrative Requirements and	nagement and Budget (OMB) Circular Governments" and the OMB "Uniform ciples, and Audit Requirements for
(2) Properly allocable to Federal awards of relationship between the expenses incurred are allocated in accordance with applicate costs that have been treated as indirect of costs. Similar types of costs have been act Department of Education will be notified of affect the predetermined rates.	ed and the agreements to which they ble requirements. Further, the same osts have not been claimed as direct counted for consistently and the State
The following indirect cost rates are proposed for u	se during fiscal year specified above:
For restricted programs, a rate of	2.22 %
For nonrestricted programs, a rate of	f <u>18.20</u> %
Steven Bieniek, CPA Name of Finance Officer	Dianna M. Vargo, Ed.D Name of Superintendent/Director
Signature of Finance Officer	Franna M. Vasgo Signature of Superintendent/Director
<u> </u>	- 4/11/14
Date	Date
ACCEPTED AND APPROVED BY THE WEST VIR	GINIA DEPARTMENT OF EDUCATION BY:
Joseph Panetta Name of Authorized Official	Signature
Assistant Chata Companiet	JUN 1 9 2014
Assistant State Superintendent Title	Date

Entity PENDLETON COUNTY BOARD OF EDUC	CATION Fiscal Year 2014-2015		
We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:			
(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.			
(2) Properly allocable to Federal awards on relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect cost costs. Similar types of costs have been accordance between the predetermined rates.	and the agreements to which they requirements. Further, the same sts have not been claimed as direct bunted for consistently and the State		
The following indirect cost rates are proposed for use	e during fiscal year specified above:		
For restricted programs, a rate of	2.24 %		
For nonrestricted programs, a rate of	10.81 %		
J. P. Mowery Name of Finance Officer	Douglas S. Lambert Name of Superintendent/Director		
Signature of Finance Office	Signature of Superintendent/Director		
April 24, 2014 Date	April 24, 2014 Date		
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:			
Joseph Panetta Name of Authorized Official	Signature		
Assistant State Superintendent	'JUN 1 9 2014		

Date

Entity _	Pleasants County Schools	Fiscal Year 2015	_
indirec	rtify, as the responsible officials of the above t cost rate proposals submitted herewith to es year stated above, and to the best of our know	stablish the pre-approved indirect cost rate	
	(1) Allowable in accordance with the requirements, "Cost Principles for State and Local Go Administrative Requirements, Cost Princip Federal Awards." Unallowable costs have been indicated in the cost allocation plan.	agement and Budget (OMB) Circular overnments" and the OMB "Uniform bles, and Audit Requirements for	
	(2) Properly allocable to Federal awards on relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect cost costs. Similar types of costs have been accordance between accordance with applicable costs that have been treated as indirect cost costs. Similar types of costs have been accordance between the predetermined rates.	and the agreements to which they e requirements. Further, the same sts have not been claimed as direct bunted for consistently and the State	
The fo	llowing indirect cost rates are proposed for use	e during fiscal year specified above:	
	For restricted programs, a rate of	2.88%	
	For nonrestricted programs, a rate of	22.53 %	
	Vame of Finance Officer	Michael Wells Name of Superintendent/Director	
Qu Sig	min 2. Huffignature of Finance Officer	Signature of Superintendent/Director	
	4/25/14 Date	4/25/14 Date	_
ACCE	PTED AND APPROVED BY THE WEST VIRG	SINIA DEPARTMENT OF EDUCATION B	BY:
N	Joseph Panetta ame of Authorized Official	Signature	>
A	ssistant State Superintendent	JUN 1 9 2014	

Entity	Pocahontas	Count.	Boardof	Education	Fiscal Year	14-15

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

- (1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of	1,91 %
For nonrestricted programs, a rate of	17.45 %
Sherry Radcliff Name of Finance Officer	Dr. Donald Bechtel Name of Superintendent/Director
Sherry Radoling Signature of Finance Officer	Signature of Superintendent/Director
4 29 #H Date	4 29 14 Date
ACCEPTED AND APPROVED BY THE WEST VIR	GINIA DEPARTMENT OF EDUCATION BY:
	Signature
Assistant State Superintendent Title	JUN 1 9 2014 Date

Entity PRESTON COUNTY BOARD OF EDUCATION	ONFiscal Year2015
We certify, as the responsible officials of the above indirect cost rate proposals submitted herewith to es for the year stated above, and to the best of our know	tablish the pre-approved indirect and
(1) Allowable in accordance with the requi which they apply and the U.S. Office of Mana A-87, "Cost Principles for State and Local Go Administrative Requirements, Cost Princip Federal Awards." Unallowable costs have bee indicated in the cost allocation plan.	gement and Budget (OMB) Circular overnments" and the OMB "Uniform less and Audit Requirements for
(2) Properly allocable to Federal awards on relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect cost costs. Similar types of costs have been acco Department of Education will be notified of a affect the predetermined rates.	and the agreements to which they requirements. Further, the same is have not been claimed as direct unted for consistently and the State
The following indirect cost rates are proposed for use	during fiscal year specified above:
For restricted programs, a rate of	2.12%
For nonrestricted programs, a rate of	10.15%
Katrina M. Sypolt Name of Finance Officer	Richard H. Hicks Name of Superintendent/Director
Signature of Finance Officer	Signature of Superintendent/Director
4/22/14 Date	5-2-2014 Date
ACCEPTED AND APPROVED BY THE WEST VIRGI	NIA DEPARTMENT OF EDUCATION BY:
Joseph Panetta Name of Authorized Official	Signature
Assistant State Superintendent Title	JUN 1 9 2014 Date

Entity Putnam County Sch	nools Fiscal Year 2014-15
We certify, as the responsible officials of the a indirect cost rate proposals submitted herewith for the year stated above, and to the best of our	above named entity, that we have reviewed the to establish the pre-approved indirect cost rates knowledge and belief, all costs included are:
which they apply and the U.S. Office of A-87, "Cost Principles for State and Loc Administrative Requirements, Cost P	requirements of the Federal awards to Management and Budget (OMB) Circular cal Governments" and the OMB "Uniform Principles, and Audit Requirements for the been adjusted for in allocating costs as
relationship between the expenses income are allocated in accordance with applicate that have been treated as indirect costs. Similar types of costs have been	ds on the basis of a beneficial or causal curred and the agreements to which they cable requirements. Further, the same of costs have not been claimed as direct accounted for consistently and the State of of any accounting changes that would
The following indirect cost rates are proposed for	or use during fiscal year specified above:
For restricted programs, a rate o	f <u>3.31</u> %
For nonrestricted programs, a ra	te of
S.L. Chris Campbell Name of Finance Officer	Harold Hatfield Name of Superintendent/Director
Signature of Finance Officer	Signature of Superintendent/Director
April 22, 2014 Date	April 22, 2014 Date
ACCEPTED AND APPROVED BY THE WEST	VIRGINIA DEPARTMENT OF EDUCATION BY:
Joseph Panetta Name of Authorized Official	Signature
Assistant State Superintendent Title	JUN 1 9 2014 Date
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	

Entity Raleign County Schools	Fiscal Year <u>2014-15</u>
We certify, as the responsible officials of the above indirect cost rate proposals submitted herewith to esfor the year stated above, and to the best of our known	stablish the pre-approved indirect cost rates
(1) Allowable in accordance with the requ which they apply and the U.S. Office of Mana A-87, "Cost Principles for State and Local have been adjusted for in allocating costs as	agement and Budget (OMB) Circular Governments." Unallowable costs
(2) Properly allocable to Federal awards on relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect cost costs. Similar types of costs have been accordance. Department of Education will be notified of affect the predetermined rates.	and the agreements to which they requirements. Further, the same sts have not been claimed as direct punted for consistently and the State
The following indirect cost rates are proposed for use	e during fiscal year specified above:
For restricted programs, a rate of	%
For nonrestricted programs, a rate of	14.20 %
R. Darrin Butcher	James G. Brown
Name of Finance Officer	Name of Superintendent/Director
1	of Off
Signature of Finance Officer	Signature of Superintendent/Director
04/21/2014	4-31-3014
Date	Date
ACCEPTED AND APPROVED BY THE WEST VIRG	GINIA DEPARTMENT OF EDUCATION BY:
	Signature JUN 1 9 2014
Assistant State Superintendent	Dete
Title	Date

Entity RANDOLPH COUNTY BOARD OF EDUCATION	Fiscal Year 2015
We certify, as the responsible officials of the above named entity, the indirect cost rate proposals submitted herewith to establish the pre-approximate the year stated above, and to the best of our knowledge and belief,	proved indirect cost rates
(1) Allowable in accordance with the requirements of the F which they apply and the U.S. Office of Management and Budg A-87, "Cost Principles for State and Local Governments" and t Administrative Requirements, Cost Principles, and Audit F Federal Awards." Unallowable costs have been adjusted for in a indicated in the cost allocation plan.	et (OMB) Circular he OMB "Uniform Requirements for
(2) Properly allocable to Federal awards on the basis of a be relationship between the expenses incurred and the agreeme are allocated in accordance with applicable requirements. F costs that have been treated as indirect costs have not been costs. Similar types of costs have been accounted for consiste Department of Education will be notified of any accounting ch affect the predetermined rates.	ents to which they Further, the same claimed as direct ently and the State
The following indirect cost rates are proposed for use during fiscal year	specified above:
For restricted programs, a rate of1.66	_ %
For nonrestricted programs, a rate of12.42_	_ %
Brad Smith Name of Finance Officer Signature of Finance Officer Terry Ge Name of Supering Signature of Supering Signature of Supering	
	24/14 ate
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT	NT OF EDUCATION BY:
	nature N 1 9 2014

Date

Assistant State Superintendent

Title

Entity Ritchie County Board	of	Education
-----------------------------	----	-----------

Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

- (1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

1.75 %

13.27 %

Date

JUN 1 9 2014

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of

Joseph Panetta

Name of Authorized Official

Title

Assistant State Superintendent

For nonrestricted programs, a rate of

Regina Epperly	Edward Toman
Name of Finance Officer	Name of Superintendent/Director
Rooma Eponly Signature of Finance Officer	Signature of Superintendent/Director
4/21/14 Date	4/21/14 Date
ACCEPTED AND APPROVED BY THE WE	ST VIRGINIA DEPARTMENT OF EDUCATION BY:

Entity .	y Roane County Board of EducationFiscal Year2015	
indirec	certify, as the responsible officials of the above named entity, that we have reviect cost rate proposals submitted herewith to establish the pre-approved indirect one year stated above, and to the best of our knowledge and belief, all costs include	cost rates
	(1) Allowable in accordance with the requirements of the Federal awards which they apply and the U.S. Office of Management and Budget (OMB) Circul A-87, "Cost Principles for State and Local Governments" and the OMB "Unifor Administrative Requirements, Cost Principles, and Audit Requirements f Federal Awards." Unallowable costs have been adjusted for in allocating costs indicated in the cost allocation plan.	ar m or
	(2) Properly allocable to Federal awards on the basis of a beneficial or caus relationship between the expenses incurred and the agreements to which the are allocated in accordance with applicable requirements. Further, the san costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.	ey ne ect ate
The fo	following indirect cost rates are proposed for use during fiscal year specified above) :
	For restricted programs, a rate of%	
	For nonrestricted programs, a rate of13.68%	
	Amy Downey Jerry L. Garner Name of Finance Officer Name of Superintendent/Directo	-
Si	Signature of Finance Officer Alialia High High High High High High High High	ector
	4/14/14 4/14/14 Date Date	
ACCE	CEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCA	TION BY:
	Joseph Panetta	H
	Name of Authorized Official Signature	
	JUN 1 9 2014	
	Assistant State Superintendent Title Date	

Fiscal Year 2015

*	Entity	Summers Co	ounty Board of	Education		Fiscal Year	2015	
	indire	ct cost rate pro	posals submit	cials of the abo ted herewith to e best of our kn	establish th	e pre-approved	indirect cost	rates
	Į,	they apply ar "Cost Princip	nd the U.S. Off ples for State	with the require ice of Managem and Local Go s, Cost Principle	nent and Bu vernments"	dget (OMB) Circ and the OME	cular A-87, "Uniform	
	1	Awards." Una in the cost all		have been adju	sted for in al	locating costs as	sindicated	
		relationship be allocated in a that have been Similar types Department of	etween the expectordance with treated as in of costs have	ederal awards of penses incurred the applicable recondirect costs have been accountill be notified of the best.	and the agrauline and the agrauline and the agraements. It is not been also for co	eements to whic Further, the san claimed as din nsistently and	th they are ame costs ect costs. the State	
	The fol	lowing indirect	cost rates are	proposed for us	e during fis	cal year specifie	d above:	
		For res	stricted program	ms, a rate of		4.42 %		
		For no	nrestricted pro	grams, a rate of		15.54 %	27.4 2 ₁₆	
	Jen	inifer S. ame of Financ	Farley e Officer		Name of	S. Hiner Superintendent/	man Director	
er gegener	<u>Jen</u> Sigr	nature of Finan	failing ce Officer		Signature	of Superintende	nlumun ent/Director	
	120 - 244 32 - 24 - 24	4 9 14 Date	ent y fra	· 	ч	Pate Date		,·.
and a second control of the second	ACCEP	TED AND APF	PROVED BY T	HE WEST VIRG	SINIA DEPA	RTMENT OF E	DUCATION	BY:
			4		7	~	DIL.	
		Joseph Panett ne of Authorize			100	Signature		-
		a n w 1975 t	an' y K			JUN 1 9 20	14	
		sistant State S	uperintendent	 -	D 1	***		i.
	Title	9 4	*y. "		Date			
	,	,						

Entity Taylor County Board	of Education Fiscal Year 2015
cost rate proposals submitted herew	Ils of the above named entity, that we have reviewed the indirect with to establish the pre-approved indirect cost rates for the year knowledge and belief, all costs included are:
they apply and the U.S. Offi "Cost Principles for State an	with the requirements of the Federal awards to which ice of Management and Budget (OMB) Circular A-87, d Local Governments." Unallowable costs have been sts as indicated in the cost allocation plan.
relationship between the exp allocated in accordance with have been treated as indirect types of costs have been ac	ederal awards on the basis of a beneficial or causal benses incurred and the agreements to which they are applicable requirements. Further, the same costs that it costs have not been claimed as direct costs. Similar ecounted for consistently and the State Department of of any accounting changes that would affect the
The following indirect cost rates are	proposed for use during fiscal year specified above:
For restricted program	ms, a rate of
For nonrestricted pro	grams, a rate of18.01 %
Drew M. Rottgen Name of Finance Officer	Charles R. Maynard Name of Superintendent/Director
Signature of Finance Officer	Signature of Superintendent/Director
April 8, 2014 Date	April 8, 2014 Date
ACCEPTED AND APPROVED BY T	HE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:
Joseph Panetta Name of Authorized Official	Signature JUN 1 9 2014
Assistant State Superintendent Title	
TILLE	Date

Entity	Tucker County Board of Education	Fiscal Year <u>FY15</u>		
indirect cos	t rate proposals submitted herewith to es	re named entity, that we have reviewed the establish the pre-approved indirect cost rates owledge and belief, all costs included are:		
which A-87 Adm Fed	(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.			
relate are cost cost	Properly allocable to Federal awards on tionship between the expenses incurred allocated in accordance with applicable s that have been treated as indirect costs. Similar types of costs have been accordance artment of Education will be notified of act the predetermined rates.	d and the agreements to which they e requirements. Further, the same ests have not been claimed as direct counted for consistently and the State		
The following	ng indirect cost rates are proposed for use	e during fiscal year specified above:		
	For restricted programs, a rate of	4.61 %		
	For nonrestricted programs, a rate of	11.62%		
Name	wid W. Lambert of Finance Officer The of Finance Officer	Dr. Eddie R. Campbell Name of Superintendent/Director Signature of Superintendent/Director		
4/10.	Date	04-11-2014 Date		
ACCEPTED) AND APPROVED BY THE WEST VIRG	GINIA DEPARTMENT OF EDUCATION BY:		
	eph Panetta of Authorized Official	Signature		
Assista	ant State Superintendent	'JUN 1 9 2014 Date		

Entity Tyler County Board of Education

Fiscal Year 2014-2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

- (1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 5.67 %

For nonrestricted programs, a rate of 19.66 %

Jeffrey A. Davis Name of Finance Officer

Signature of Finance Officer

Robin L. Daquilante Name of Superintendent/Director

Signature of Superintendent/Director

April 22, 2014 Date

April 22, 2014 Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Assistant State Superintendent
Title

JUN 1 9 2014

Date

Entity Upshur County Board of Education

Ttle

Fiscal Year 2014-2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

- (1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of	
For nonrestricted programs, a rate of	15.12 %
Caarra D. Carrar	Dov H. Wagar
George P. Carver Name of Finance Officer	Roy H. Wager Name of Superintendent/Director
Signature of Finance Officer	Signature of Superintendent/Director
April 23, 2014 Date	April 23, 2014 Date
ACCEPTED AND APPROVED BY THE WEST VIRO	GINIA DEPARTMENT OF EDUCATION BY:
Joseph Panetta Name of Authorized Official	Signature
Assistant State Superintendent	JUN 1 9 2014 Date

Entity WAYNE COUNTY	Fiscal Year 2015		
We certify, as the responsible officials of the above indirect cost rate proposals submitted herewith to es for the year stated above, and to the best of our known	tablish the pre-approved indirect cost rates		
(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.			
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.			
The following indirect cost rates are proposed for use	during fiscal year specified above:		
For restricted programs, a rate of	2.52 %		
For nonrestricted programs, a rate of	14.49 %		
ANCIE E NATFIELS Name of Finance Officer	Name of Superintendent/Director		
Signature of Finance Officer	Signature of Superintendent/Director		
4/22/14 Date	4/22/14 Date		
ACCEPTED AND APPROVED BY THE WEST VIRG	INIA DEPARTMENT OF EDUCATION BY:		
	Signature		
Assistant State Superintendent	JUN 1 9 2014		
Title	Date		

Entity _	WEBSTER COUNTY BOARD OF EDUCATION	Fiscal YearFiscal Year		
indirect	tify, as the responsible officials of the above cost rate proposals submitted herewith to es year stated above, and to the best of our know	stablish the pre-approved indirect cost rates		
	(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.			
	(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.			
The foll	lowing indirect cost rates are proposed for use	e during fiscal year specified above:		
	For restricted programs, a rate of	%		
	For nonrestricted programs, a rate of	13.96 %		
SARA	AH J. LAWSON	DR. MARTHA DEAN		
N	ame of Finance Officer	Name of Superintendent/Director		
) Br	do Lacon	Marcha Dean		
Sigi	nature of Finance Officer	Signature of Superintendent/Director		
	04/28/14	04/28/14		
	Date	Date		
ACCEF	PTED AND APPROVED BY THE WEST VIRO	SINIA DEPARTMENT OF EDUCATION BY:		
Na	Joseph Panetta ame of Authorized Official	Signature		
		JUN 1 9 2014		
	ssistant State Superintendent			
Title	e	Date		

Entity Wetzel County Board of Educ	2014 - Eiscal Year <u>2015</u>			
We certify, as the responsible officials of the above indirect cost rate proposals submitted herewith to es for the year stated above, and to the best of our known	e named entity, that we have reviewed the stablish the pre-approved indirect cost rates			
which they apply and the U.S. Office of Mana A-87, "Cost Principles for State and Local Go Administrative Requirements, Cost Princip	(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.			
relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect cost costs. Similar types of costs have been accordance.	(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.			
The following indirect cost rates are proposed for use	e during fiscal year specified above:			
For restricted programs, a rate of	_1.87 %			
For nonrestricted programs, a rate of	19.84 %			
Jeff Lancyster Name of Finance Officer	Dennis Albright Name of Superintendent/Director			
Jeff Inte	David Complete de Marce de la			
Signature of Finance Officer	Signature of Superintendent/Director			
4/21/14 Date	4/21/14 Date			
ACCEPTED AND APPROVED BY THE WEST VIRG	GINIA DEPARTMENT OF EDUCATION BY:			
Joseph Panetta Name of Authorized Official	Signature			
Assistant State Superintendent	JUN 1 9 2014			
Title	Date			

Entity Wirt County BOE	Fiscal Year <u>2015</u>	
We certify, as the responsible officials of the above indirect cost rate proposals submitted herewith to effor the year stated above, and to the best of our known of the state of the stat	stablish the pre-approved indirect cost rates	
(1) Allowable in accordance with the requirements, "Cost Principles for State and Local Gadministrative Requirements, Cost Principles for State and Local Gadministrative Requirements, Cost Principles and Local Gadministrative Requirements, Cost Principles Federal Awards." Unallowable costs have be indicated in the cost allocation plan.	agement and Budget (OMB) Circular Sovernments" and the OMB "Uniform ples, and Audit Requirements for	
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.		
The following indirect cost rates are proposed for us	e during fiscal year specified above:	
For restricted programs, a rate of	<u>4.11</u> %	
For nonrestricted programs, a rate of	14.67%	
Karen S. Cummings Name of Finance Officer	Name of Superintendent/Director	
Kan Lammurg Signature of Finance Officer	Signature of Superintendent/Director	
4/18/14 Date	4/21/14 Date	
ACCEPTED AND APPROVED BY THE WEST VIRO	GINIA DEPARTMENT OF EDUCATION BY:	
Joseph Panetta Name of Authorized Official	Signature	
Assistant State Superintendent	JUN 1 9 2014	

Date

Title

Entity _	WOOD COUNTY SCHOOL	<u>.s</u> Fis	cal Year _	2014-2015
indirec	rtify, as the responsible officials of the about cost rate proposals submitted herewith to year stated above, and to the best of our kn	establish the pre-ap	proved in	direct cost rates
	(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.			
	(2) Properly allocable to Federal awards of relationship between the expenses incurred are allocated in accordance with applicate costs that have been treated as indirect of costs. Similar types of costs have been accordance with applicate costs. Similar types of costs have been accordance with application costs. Similar types of costs have been accordance with a predetermined rates.	ed and the agreements. osts have not been been been been been been been bee	ents to wi Further, to claimed ently and	nich they he same as direct the State
The fo	llowing indirect cost rates are proposed for u	ise during fiscal yea	r specified	above:
	For restricted programs, a rate of	1.61	_%	
	For nonrestricted programs, a rate of	of <u>14.59</u>	_%	
(i	Connie J. Roberts Jame of Finance Officer Jame of Pinance Officer	J. Patric Name of Superin	ntendent/[-us
	5/1/4 Date		7 - //	<u>/</u>
ACCE	PTED AND APPROVED BY THE WEST VI	RGINIA DEPARTME	NT OF E	DUCATION BY:
N	Joseph Panetta ame of Authorized Official		nature	2112
A	ssistant State Superintendent	Date	JUN 19	2014

Entity Wyoming County Board of Education Fiscal Year 2014-2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

- (1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

1.5

The following indirect cost rates are proposed for use during fiscal year specified above:

For nonrestricted programs, a rate of Kimbuly Coat Name of Finance Officer Signature of Superintendent/Director April 45, 4014 Date ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY: Joseph Panetta Name of Authorized Official Assistant State Superintendent Title Date Trank L. Blactwell Name of Superintendent/Director April 45, 4014 Date JUN 19 2014		For restricted programs, a rate of	
Name of Finance Officer Signature of Finance Officer April 25, 2014 Date ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY: Joseph Panetta Name of Authorized Official Assistant State Superintendent Name of Superintendent/Director Signature of Superintendent/Director April 25, 2014 Date JUN 19 2014		For nonrestricted programs, a rate of	16.39 %
April 45, 4014 Date ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY: Joseph Panetta Name of Authorized Official Assistant State Superintendent JUN 1 9 2014	Name of include	Finance Officer	Name of Superintendent/Director Manual F. Blackwell
Date ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY: Joseph Panetta Name of Authorized Official Assistant State Superintendent Date Date Date		of Finance Officer	,
Joseph Panetta Name of Authorized Official Assistant State Superintendent Jun 1 9 2014		Date	
Name of Authorized Official Signature JUN 1 9 2014 Assistant State Superintendent	ACCEPTED A	AND APPROVED BY THE WEST VI	RGINIA DEPARTMENT OF EDUCATION BY:
Assistant State Superintendent			Signature
		t State Superintendent	